



WILLIAM T FUJIOKA
Chief Executive Officer

County of Los Angeles CHIEF EXECUTIVE OFFICE

713 KENNETH HAHN HALL OF ADMINISTRATION
LOS ANGELES, CALIFORNIA 90012
(213) 974-1101
<http://ceo.lacounty.gov>

June 4, 2008

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Supervisors:

**PUBLIC LIBRARY: REQUEST TO APPROVE TAX RATE RESOLUTION
FOR FISCAL YEAR 2008-09 VOTER-APPROVED SPECIAL TAX
FOR LIBRARY SERVICES
(ALL SUPERVISORIAL DISTRICTS) (3 VOTES)**

SUBJECT

The Public Library is recommending Board approval of the Resolution that will set the amount to be levied for the County Library's voter-approved special tax at \$27.29 per parcel for Fiscal Year (FY) 2008-09, a 2 percent increase over the current rate of \$26.75 per parcel. The recommended increase in the special tax rate will allow the Public Library to maintain the augmented service levels in libraries serving the areas that are subject to the special tax and no service reductions will be necessary. The proposed tax rate will increase the Public Library's special tax revenue by \$247,000 per year.

IT IS RECOMMENDED THAT YOUR BOARD:

1. Adopt the attached Resolution acknowledging the maximum allowable special tax rate for Fiscal Year 2008-09 and setting the amount to be levied for the Fiscal Year 2008-09 tax rate for the County Library's voter-approved special tax at \$27.29 per parcel.
2. Instruct the County Librarian and Auditor-Controller to take all actions necessary to implement the special tax levy for Fiscal Year 2008-09, as approved by your Board.

Board of Supervisors
GLORIA MOLINA
First District

YVONNE B. BURKE
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The recommended actions will allow the Public Library to maintain the augmented service levels in the libraries serving the areas that are subject to the special tax. The total projected operating costs of the current level of augmented services will be \$12,595,000 (Attachment A) in FY 2008-09. Your approval of the recommended actions will increase the total special tax operating revenues by \$247,000 per year or a total budgeted revenue of \$12,595,000 in FY 2008-09.

Background

On June 3, 1997, the special tax for library services was approved by the voters to replace the County's Community Facilities District (CFD) No. 8 assessment for library services. Taken together, the special tax revenue and your Board's commitment of County General Fund contribution provided additional funding for the Department in an effort to backfill the revenue loss sustained by the Public Library when the State reallocated local agencies' property taxes, including those of the Public Library, to schools.

The revenue generated by the special tax is used to augment services in 44 libraries serving the areas subject to the special tax. These include 29 libraries located in unincorporated areas, and 15 libraries in the 11 cities of Cudahy, Culver City, Duarte, El Monte, La Cañada-Flintridge, Lakewood, Lomita, Lynwood, Maywood, Santa Clarita, and West Hollywood. In addition, 13 libraries in cities that do not contribute to the special tax (Attachment B) receive a small amount of special tax funding for books and materials. This is solely due to the fact that the libraries in these cities serve large numbers of residents from nearby unincorporated areas who pay the special tax. At such time as new facilities are constructed to serve these high growth unincorporated areas, the special tax funding will be redirected to support those new facilities.

With the implementation of the special tax in FY 1997-98, the revenue generated made it possible for the Public Library to increase public service hours in the 44 affected libraries from 1,517 hours per week to 2,027 hours per week and maintain this higher level of service. Therefore, the special tax has historically allowed the Public Library to provide a 34 percent higher level of weekly service hours in the 44 libraries than would be possible without the special tax revenue (Attachment C). In addition to the hours, the special tax revenue provides a \$1.8 million augmentation in the annual base budget for books and library materials for these libraries. Beginning in FY 2008-09, the special tax will also partially fund the operating costs of a new library serving the unincorporated area of Castaic.

Historical Cost Increases

As illustrated in Attachment D, the Public Library's actual and estimated year-end expenditures have increased by an overall 80 percent from FY 1997-98 to FY 2007-08. These increases in the Public Library's expenditures are related to the continuing increases in salaries and employee benefits and library materials. Over the 11-year period (FY 1997-98 to FY 2007-08), the California Consumer Price Index (CCPI) has increased by 29.39 percent while the legally allowable overall adjustment to the special tax rate is only 21.59 percent. Consistently, the maximum allowable increases in the special tax rate have not kept pace with inflation, see Attachment E. The special tax, however, may be increased annually by the CCPI or 2 percent whichever is less.

FY 2008-09 Operating Costs

The total operating cost for services at current service levels funded by the special tax will increase from \$12.3 million in FY 2007-08 to \$12.595 million in FY 2008-09. These increases are attributable to various factors, including continued increases in employee salaries and fringe benefits.

With the approval of the recommended increase in the special tax rate, the Public Library does not anticipate any reductions in special tax services in FY 2008-09 even with the estimated increase in the operating cost. This will be possible by keeping the special tax books and materials budget at the same level as FY 2007-08. In Fiscal Year 2007-08, a reduction in the books and materials budget in the amount of \$446,000 was necessary in order to close the gap between the operating costs for the special tax libraries and special tax revenues. Even though the budgeted dollar amount remains constant, the continuing inflationary price increases for library materials directly translate into reduced purchasing power for the Public Library and exacerbate the issue of limited funding for books and library materials for the special tax libraries. In subsequent years, any potential funding gaps will be reviewed based on future special tax revenues, operating costs and the legally allowable tax rate adjustment.

Implementation of Strategic Plan Goals

Approval of the recommended actions is consistent with the County's Strategic Plan goals in the areas of Service Excellence (1), Fiscal Responsibility (4), and Community and Municipal Services (6).

FISCAL IMPACT/FINANCING

The Public Library's FY 2008-09 Proposed Budget assumes the collection of \$12,595,000 million in voter-approved special tax revenue up from \$12.3 million of estimated collections in FY 2007-08. This assumes your Board's approval of the recommended rate of \$27.79 per parcel to be levied for FY 2008-09. If the recommended rate is approved, the Public Library will be able to collect an additional \$247,000 in special tax revenue to offset the increases in the operating cost.

Without this increase, it will be necessary to reduce the allocation for books and library materials at the 45 special tax libraries (including the opening of the new Castaic Library) by 14 percent, resulting in a reduction of approximately 12,000 volumes purchased for those libraries in FY 2008-09 (see Attachment B).

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Government Code Sections 23027 and 50075 et seq. require that the Board approve the attached resolution in conjunction with the levying of taxes. This resolution will acknowledge the adjustment in the voter-approved special tax rate for inflation based on changes in the CCPI as determined by the California Division of Labor Statistics and Research. This is consistent with the Resolution adopted by the Board on March 4, 1997, which provides that the increase in the maximum amount of the special tax each year shall be 2 percent or the percentage change in the CCPI for the prior fiscal year, whichever is less. However, for any fiscal year the Board may levy the special tax at less than the maximum amount. The CCPI increase for FY 2008-09 is 3.38 percent. Therefore, the special tax rate shall increase over the prior year's maximum allowable amount by 2 percent. In FY 2007-08 your Board approved a double increase of 4 percent to account for the fact that no increase was granted the previous year. This brought the FY 2007-08 special tax rate to the maximum allowable amount of \$26.75 per parcel for that fiscal year. A 2 percent increase to the FY 2007-08 maximum allowable amount of \$26.75 per parcel results in the new special tax rate of \$27.29 per parcel for FY 2008-09. This \$27.29 amount per parcel for FY 2008-09 is the recommended levy to be approved by your Board in the attached resolution.

On July 24, 2007, your Board instructed the Chief Executive Officer (CEO) to work with the County Librarian and report back to the Board on equity concerns related to library funding including the special tax program. The CEO issued an October 29, 2007 report that supported the Public Library's justification of aligning special tax operating costs with special tax revenues. In addition, on August 14, 2007, your Board instructed the CEO to

work with the County Librarian to develop a comprehensive strategic needs assessment of the Public Library's current and future service and funding needs and report back to the Board during next year's budget deliberations. The County Librarian working with the Auditor-Controller's (A-C) office has issued a Request-For-Proposal (RFP), under the A-C's delegated authority, to retain a consultant for development of a strategic financial plan. A key task of the strategic plan will be a comprehensive review of operating costs and revenues and an analysis of the equity of library service throughout the system taking into account property tax revenues, special tax revenues, and general fund contributions that support basic and enhanced services. Once the RFP evaluation process has been completed, the Department will come back to your Board for approval of the consultant agreement. The first phase of the project should be completed by December 31, 2008. The second phase which deals with resolving equity issues is projected to be completed by June 2009. The second phase will include all library's stakeholders including cities and unincorporated communities.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

Without the increased special tax revenue, the libraries affected by the special tax will require cuts in the augmented allocation for books and library materials to balance the Public Library's budget for FY 2008-09. Historically, the cost of providing special tax services has increased more rapidly than the increase in revenue generated by the special tax. Approval of the recommended rate increase will offset the increased operating cost and allow the Public Library to maintain services at the highest supportable level.

The Honorable Board of Supervisors
June 04, 2008
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CONCLUSION

Please return one adopted stamped copy of this letter with an original of the Resolution to the Public Library and the Auditor-Controller.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'W. T. Fujioka', with a stylized flourish at the end.

WILLIAM T FUJIOKA
Chief Executive Officer

WTF:LS
MDT:TM:MR:bf

Attachments (6)

c: County Counsel
Auditor-Controller
Public Library

**RESOLUTION OF THE BOARD OF SUPERVISORS
FIXING THE RATE OF THE VOTER-APPROVED SPECIAL TAX
FOR COUNTY LIBRARY SERVICES AND FACILITIES AND LEVYING A TAX
UPON THE TAXABLE PROPERTY FOR FISCAL YEAR 2008-09**

WHEREAS, on June 3, 1997, the voters approved a special tax to provide funding for County library services and facilities in the Enhanced Service Area as provided in the Resolution and ballot language adopted by the Board of Supervisors on March 4, 1997; and

WHEREAS, Section 2 of said Resolution provides that the authorized maximum amount of the special tax per parcel for the initial fiscal year, July 1, 1997 to June 30, 1998, shall be \$22.00 per parcel of property; and thereafter, the maximum amount that the special tax shall increase each year is 2 percent, or the percentage change in the California Consumer Price Index (CCPI) for the prior fiscal year, whichever is less, although for any fiscal year, the Board may levy the special tax at less than the maximum amount; and

WHEREAS, on July 24, 2007, the Board of Supervisors adopted a resolution fixing the special tax rate at \$26.75 per parcel for Fiscal Year 2007-08, consistent with the Resolution adopted by the Board on March 4, 1997; and

WHEREAS, based on the percentage change in the applicable CCPI of 3.38 percent, as determined by the California Division of Labor Statistics and Research, the maximum amount that the special tax for Fiscal Year 2008-09 may be increased is by a factor of 1.02, which represents the lesser amount of 2 percent or the percentage change in the CCPI for the prior fiscal year; and

WHEREAS, a 2 percent increase in the maximum amount per parcel for Fiscal Year 2007-08 rate results in a rate of \$27.29 per parcel for Fiscal Year 2008-09;

NOW, THEREFORE, BE IT RESOLVED that pursuant to Section 23027 and Section 50075 et seq. of the Government Code of the State of California, the Board of Supervisors of the County of Los Angeles does hereby levy a Fiscal Year 2008-09 voter-approved special tax rate in the amount of \$27.29 per parcel for library purposes, upon the taxable property of the County within the cities of Cudahy, Culver City, Duarte, El Monte, La Cañada-Flintridge, Lakewood, Lomita, Lynwood, Maywood, Santa Clarita and West Hollywood, and within the unincorporated area of the County excluding the unincorporated area within the boundaries of the Altadena Library District and the Palos Verdes Library District, at the rate herein fixed.

The foregoing resolution was on the 10th day of June, 2008, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

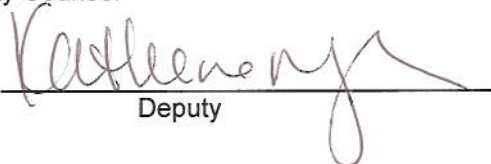
SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles


Deputy



APPROVED AS TO FORM:

Raymond G. Fortner, Jr.
County Counsel

By: 
Deputy

County of Los Angeles
Public Library
Special Tax Increase Cost/Revenue Summary
Budget Planning Fiscal Year 2008-09

Special Tax Libraries	Special Tax Cost Change			Special Tax Revenue Change			Cost Versus Revenue (No Increase)			Cost Versus Revenue (Win/Loss)		
	FY 2007/08 Estimated Act	FY 2008/09 Projected Cost	Variance	FY 2007/08 Estimated Act	FY 2008/09 Projected Rev	Variance	FY 2008/09 Projected Cost	FY 2008/09 Projected Rev	Variance	FY 2008/09 Projected Cost	FY 2008/09 Projected Rev	Variance
City Libraries												
Angelo M. Iacoboni Library ^A	\$ 718,000	\$ 735,000	\$ 17,000	\$ 445,000	\$ 454,000	\$ 9,000	\$ 735,000	\$ 445,000	(290,000)	\$ 735,000	\$ 454,000	(281,000)
Cudahy Library	216,000	220,000	4,000	46,000	47,000	1,000	220,000	46,000	(174,000)	220,000	47,000	(173,000)
Culver City Julian Dixon Library	714,000	731,000	17,000	358,000	365,000	7,000	731,000	358,000	(373,000)	731,000	365,000	(366,000)
Cyn Country Jo Anne Darcy Library ^B	547,000	477,000	(70,000)	513,000	523,000	10,000	477,000	513,000	36,000	477,000	523,000	46,000
Duarte Library	389,000	398,000	9,000	159,000	162,000	3,000	398,000	159,000	(239,000)	398,000	162,000	(236,000)
El Monte Library ^C	545,000	558,000	13,000	196,000	200,000	4,000	558,000	196,000	(362,000)	558,000	200,000	(358,000)
George Nye, Jr. Library ^A	113,000	114,000	1,000	199,000	203,000	4,000	114,000	199,000	85,000	114,000	203,000	89,000
La Canada Flintridge Library	493,000	504,000	11,000	205,000	209,000	4,000	504,000	205,000	(299,000)	504,000	209,000	(295,000)
Lomita Library	573,000	586,000	13,000	134,000	137,000	3,000	586,000	134,000	(452,000)	586,000	137,000	(449,000)
Lynwood Library	397,000	406,000	9,000	272,000	278,000	6,000	406,000	272,000	(134,000)	406,000	278,000	(128,000)
Maywood Cesar Chavez Library	211,000	215,000	4,000	89,000	90,000	1,000	215,000	89,000	(126,000)	215,000	90,000	(125,000)
Newhall Library ^B	320,000	244,000	(76,000)	225,000	229,000	4,000	244,000	225,000	(19,000)	244,000	229,000	(15,000)
Norwood Library ^C	371,000	379,000	8,000	270,000	275,000	5,000	379,000	270,000	(109,000)	379,000	275,000	(104,000)
Valencia ^A	756,000	690,000	(66,000)	642,000	655,000	13,000	690,000	642,000	(48,000)	690,000	655,000	(35,000)
West Hollywood Library	269,000	274,000	5,000	252,000	257,000	5,000	274,000	252,000	(22,000)	274,000	257,000	(17,000)
Subtotal	\$ 6,632,000	\$ 6,531,000	\$ (101,000)	\$ 4,005,000	\$ 4,084,000	\$ 79,000	\$ 6,531,000	\$ 4,005,000	(2,526,000)	\$ 6,531,000	\$ 4,084,000	(2,447,000)
Unincorporated Area Libraries												
A C Billrew Library	127,000	129,000	2,000	184,000	188,000	4,000	129,000	184,000	55,000	129,000	188,000	59,000
Antelope Valley Bookmobile	10,000	10,000	-	766,000	782,000	16,000	10,000	766,000	756,000	10,000	782,000	772,000
Anthony Quinn Library	216,000	220,000	4,000	94,000	96,000	2,000	220,000	94,000	(126,000)	220,000	96,000	(124,000)
Castaic	209,000	213,000	4,000	230,000	234,000	4,000	213,000	230,000	17,000	213,000	234,000	21,000
Charter Oak Library	106,000	107,000	1,000	133,000	135,000	2,000	107,000	133,000	26,000	107,000	135,000	28,000
City Terrace Library	301,000	307,000	6,000	336,000	343,000	7,000	307,000	336,000	29,000	307,000	343,000	36,000
East Los Angeles Library	68,000	68,000	-	84,000	85,000	1,000	68,000	84,000	16,000	68,000	85,000	17,000
East Rancho Dominguez Library	203,000	207,000	4,000	106,000	109,000	3,000	207,000	106,000	(101,000)	207,000	109,000	(98,000)
El Camino Real Library	117,000	118,000	1,000	248,000	253,000	5,000	118,000	248,000	130,000	118,000	253,000	135,000
Florence Library	122,000	124,000	2,000	188,000	192,000	4,000	124,000	188,000	64,000	124,000	192,000	68,000
Graham Library	683,000	699,000	16,000	605,000	617,000	12,000	699,000	605,000	(94,000)	699,000	617,000	(82,000)
Hacienda Heights Library	157,000	159,000	2,000	211,000	215,000	4,000	159,000	211,000	52,000	159,000	215,000	56,000
La Crescenta Library	92,000	93,000	1,000	912,000	930,000	18,000	93,000	912,000	819,000	93,000	930,000	837,000
Lake Los Angeles Library	10,000	10,000	-	333,000	340,000	7,000	10,000	333,000	323,000	10,000	340,000	330,000
Las Virgenes Bookmobile	146,000	148,000	2,000	86,000	88,000	2,000	148,000	86,000	(62,000)	148,000	88,000	(60,000)
Lennox Library	119,000	120,000	1,000	689,000	703,000	14,000	120,000	689,000	569,000	120,000	703,000	583,000
Littlerock Library	76,000	76,000	-	154,000	157,000	3,000	76,000	154,000	78,000	76,000	157,000	81,000
Live Oak Library	378,000	386,000	8,000	22,000	22,000	0	386,000	22,000	(364,000)	386,000	22,000	(364,000)
Lloyd Taber-Marina Del Rey Library	214,000	218,000	4,000	56,000	57,000	1,000	218,000	56,000	(162,000)	218,000	57,000	(161,000)
Los Nietos Library	271,000	276,000	5,000	61,000	62,000	1,000	276,000	61,000	(215,000)	276,000	62,000	(214,000)
Masao Satow Library	137,000	139,000	2,000	226,000	231,000	5,000	139,000	226,000	87,000	139,000	231,000	92,000
Quartz Hill Library	790,000	809,000	19,000	428,000	437,000	9,000	809,000	428,000	(381,000)	809,000	437,000	(372,000)
Rowland Heights Library	10,000	10,000	-	631,000	392,000	(239,000)	10,000	631,000	371,000	10,000	392,000	(382,000)
Santa Clarita Valley Bookmobile	40,000	39,000	(1,000)	160,000	164,000	4,000	39,000	160,000	121,000	39,000	164,000	125,000
Sorensen Library	176,000	179,000	3,000	515,000	526,000	11,000	179,000	515,000	336,000	179,000	526,000	347,000
South Whittier Library	395,000	404,000	9,000	246,000	251,000	5,000	404,000	246,000	(158,000)	404,000	251,000	(153,000)
Sunkist Library	148,000	150,000	2,000	228,000	233,000	5,000	150,000	228,000	78,000	150,000	233,000	83,000
View Park Library	116,000	117,000	1,000	162,000	165,000	3,000	117,000	162,000	45,000	117,000	165,000	48,000
Willowbrook Library	271,000	281,000	10,000	249,000	254,000	5,000	281,000	249,000	(32,000)	281,000	254,000	(27,000)
Woodcrest Library				8,343,000	8,511,000	168,000		8,343,000	2,279,000		8,511,000	2,447,000
Subtotal	\$ 5,708,000	\$ 6,064,000	\$ 356,000	\$ 12,348,000	\$ 12,595,000	\$ 247,000	\$ 6,064,000	\$ 12,348,000	(247,000)	\$ 6,064,000	\$ 12,595,000	\$ 2,447,000
Total	\$ 12,340,000	\$ 12,595,000	\$ 255,000	\$ 12,348,000	\$ 12,595,000	\$ 247,000	\$ 12,595,000	\$ 12,348,000	(247,000)	\$ 12,595,000	\$ 12,595,000	\$ 0

Reflects estimated 8.5% cost increases in FY 07/08 and a 2.6% increase in FY 08/09.

^ACD Libraries located in the same cities.

COUNTY OF LOS ANGELES PUBLIC LIBRARY
SPECIAL TAX 2008/09
BOOKS MATERIALS

ATTACHMENT B

Libraries	FY 08/09 Special Tax Book Budget	Reduction (Unfunded) (\$247,000)	Adjusted Special Tax Book Budget	Reduction in # of Volumes ²
City Libraries				
Angelo M. Iacoboni Library	\$ 65,800	(9,000)	\$ 56,800	(450)
Cudahy Library	11,900	(2,000)	9,900	(100)
Culver City Julian Dixon Library	81,600	(11,000)	70,600	(550)
Cyn Country Jo Anne Darcy Library	44,300	(6,000)	38,300	(300)
Duarte Library	18,600	(3,000)	15,600	(150)
El Monte Library	46,600	(6,000)	40,600	(300)
George Nye, Jr. Library	20,000	(3,000)	17,000	(150)
La Canada Flintridge Library	19,600	(3,000)	16,600	(150)
Lomita Library	31,300	(4,000)	27,300	(200)
Lynwood Library	59,500	(8,000)	51,500	(400)
Maywood Cesar Chavez Library	14,900	(2,000)	12,900	(100)
Newhall Library	33,100	(5,000)	28,100	(250)
Norwood Library	36,900	(5,000)	31,900	(250)
Valencia	126,700	(17,000)	109,700	(850)
West Hollywood Library	53,600	(7,000)	46,600	(350)
Subtotal (15)	664,400	(91,000)	573,400	(4,550)
Unincorporated Area Libraries				
A C Bilbrew Library	47,600	(6,000)	41,600	(300)
Antelope Valley Bookmobile	8,400	(1,000)	7,400	(50)
Anthony Quinn Library	11,100	(2,000)	9,100	(100)
Castaic ³				-
Charter Oak Library	27,200	(4,000)	23,200	(200)
City Terrace Library	15,200	(2,000)	13,200	(100)
East Los Angeles Library	42,600	(6,000)	36,600	(300)
East Rancho Dominguez Library	14,400	(2,000)	12,400	(100)
El Camino Real Library	8,500	(1,000)	7,500	(50)
Florence Library	22,100	(3,000)	19,100	(150)
Graham Library	23,800	(3,000)	20,800	(150)
Hacienda Heights Library	51,000	(7,000)	44,000	(350)
La Crescenta Library	22,500	(3,000)	19,500	(150)
Lake Los Angeles Library	34,000	(5,000)	29,000	(250)
Las Virgenes Bookmobile	8,400	(1,000)	7,400	(50)
Lennox Library	34,000	(5,000)	29,000	(250)
Littlerock Library	33,100	(5,000)	28,100	(250)
Live Oak Library	17,000	(2,000)	15,000	(100)
Lloyd Taber-Marina Del Rey Library	30,700	(4,000)	26,700	(200)
Los Nietos Library	14,400	(2,000)	12,400	(100)
Masao Satow Library	12,600	(2,000)	10,600	(100)
Quartz Hill Library	20,000	(3,000)	17,000	(150)
Rowland Heights Library	46,800	(6,000)	40,800	(300)
Santa Clarita Valley Bookmobile	8,400	(1,000)	7,400	(50)
Sorensen Library	12,800	(2,000)	10,800	(100)
South Whittier Library	28,000	(4,000)	24,000	(200)
Sunkist Library	30,700	(4,000)	26,700	(200)
View Park Library	25,500	(3,000)	22,500	(150)
Willowbrook Library	10,200	(1,000)	9,200	(50)
Woodcrest Library	25,500	(3,000)	22,500	(150)
Subtotal (30)	686,500	(93,000)	593,500	(4,650)
Areas Serving Substantial Unincorporated Area Population				
Carson	19,600	(3,000)	16,600	(150)
Hawthorne	8,300	(1,000)	7,300	(50)
Lancaster	30,600	(4,000)	26,600	(200)
La Puente	15,300	(2,000)	13,300	(100)
Malibu	8,500	(1,000)	7,500	(50)
Rosemead	7,200	(1,000)	6,200	(50)
San Dimas	2,400	0	2,400	-
San Fernando	5,200	(1,000)	4,200	(50)
San Gabriel	8,300	(1,000)	7,300	(50)
So. El Monte	1,600	0	1,600	-
Temple City	18,300	(2,000)	16,300	(100)
West Covina	22,100	(3,000)	19,100	(150)
Wiseburn	1,700	0	1,700	-
Subtotal (13)	149,100	(19,000)	130,100	(950)
Material Services¹	310,000	(44,000)	266,000	(2,200)
Grand Total (58)	\$ 1,810,000	(247,000)	\$ 1,563,000	(12,350)

¹Included as part of the Books/Materials budget covering shipping, handling, processing. Costs are tracked centrally and not allocated to libraries. Approx. 17% in FY 07/08. Due to higher processing costs; this amount may increase 18% - 20% in FY 08-09.

²Per Collection Services, the estimated average cost per book is approximately \$20.

³Castaic partially funded with Unincorporated Area Services funds.

COUNTY OF LOS ANGELES PUBLIC LIBRARY SERVICE LEVELS IN SPECIAL TAX LIBRARIES

CITY	LIBRARY	Base Service Level Without Special Tax		Special Tax Service Level	
		Days Open Per Week	Hours Open Per Week	Days Open Per Week	Hours Open Per Week
Cudahy (1)	Cudahy	4	28	5	42
Culver City (2)	Culver City	5	40	6	55
Duarte/Bradbury (5)	Duarte	5	35	5	48
El Monte (1)	El Monte	5	38	7	59
	Norwood	5	38	6	55
La Canada Flintridge (5)	La Canada Flintridge	5	35	6	50
Lakewood (4)	Angelo M. Iacoboni	5	45	7	59
	George Nye Jr.	5	30	5	35
Lomita (4)	Lomita	4	24	6	48
Lynwood (2)	Lynwood	5	40	6	55
Maywood (1)	Maywood Cesar Chavez	4	28	6	42
Santa Clarita (5)	Valencia	6	50	7	63
	Canyon Country	5	35	6	53
	Newhall	5	35	6	53
West Hollywood (3)	West Hollywood	6	51	6	51
Unincorporated (2)	A C Bilbrew	5	35	5	45
Unincorporated (5)	Antelope Valley Mobile	4	32	4	32
Unincorporated (1)	Anthony Quinn	5	30	6	42
Unincorporated (5)	Charter Oak	5	38	6	50
Unincorporated (1)	City Terrace	5	35	6	42
Unincorporated (1)	East Los Angeles	6	50	7	63
Unincorporated (2)	East Rancho Dominguez	5	30	5	35
Unincorporated (1)	El Camino Real	5	30	6	42
Unincorporated (2)	Florence	5	30	5	40
Unincorporated (1)	Graham	5	30	5	40
Unincorporated/La Habra Hts. (4)	Hacienda Heights	5	45	7	69
Unincorporated (5)	La Crescenta	4	28	5	40
Unincorporated (5)	Lake Los Angeles	5	35	6	47
Unincorporated (3)	Las Virgenes Mobile	4	32	4	32
Unincorporated (2)	Lennox	5	30	5	35
Unincorporated (5)	Littlerock	5	35	6	42
Unincorporated (5)	Live Oak	5	35	5	40
Unincorporated (1)	Los Nietos	5	30	6	42
Unincorporated (4)	Marina del Rey	3	21	5	35
Unincorporated (2)	Masao W. Satow	3	21	5	35
Unincorporated (5)	Quartz Hill	5	35	6	47
Unincorporated (4)	Rowland Heights	5	45	7	69
Unincorporated (5)	Santa Clarita Valley Mobile	4	32	4	32
Unincorporated (1)	Sorensen	4	28	5	30
Unincorporated (4)	South Whittier	5	35	5	45
Unincorporated (1)	Sunkist	5	38	6	55
Unincorporated (2)	View Park	5	35	6	46
Unincorporated (2)	Willowbrook	5	30	5	40
Unincorporated (2)	Woodcrest	5	35	6	47
Total Hours Open			1,517		2,027

COUNTY OF LOS ANGELES PUBLIC LIBRARY

ACTUAL YEAR-END OPERATING COSTS
FISCAL YEAR 1997-98 TO 2007-08

Fiscal Year	Public Library Actual Year-End Operating Costs ¹	Percentage Increase in Actual Year-End Operating Costs	Allowable Special Tax Rate Adjustment	Maximum Allowable Special Tax Rate ²	Approved Tax Rate
1997-98	\$57,889,952	N/A	N/A	\$22.00	\$22.00
1998-99	\$64,516,381	11.45%	2.0%	\$22.44	\$22.44
1999-00	\$68,757,867	6.57%	1.853%	\$22.86	\$22.86
2000-01	\$71,532,005	4.03%	2.0%	\$23.32	\$22.86
2001-02	\$73,038,415	2.11%	2.0%	\$23.79	\$23.79
2002-03	\$78,019,593	6.82%	2.0%	\$24.27	\$23.79
2003-04	\$84,786,272	8.67%	2.0%	\$24.76	\$24.76
2004-05	\$90,624,030	6.89%	1.867%	\$25.22	\$25.22
2005-06	\$91,442,140	0.90%	2.0%	\$25.72	\$25.72
2006-07	\$96,038,000	5.03%	2.0%	\$26.23	\$25.72
2007-08 ³	\$104,200,000	8.50%	2.0%	\$26.75	\$26.75

¹ Overall Percentage Increase in Public Library's Operating Costs from 1997-98 to 2007-08

80.00%

² Overall Percentage Increase in Maximum Allowable Special Tax Rate from 1997-98 to 2007-08:

21.59%

³ Fiscal Year 2007-08 Estimated Actual

COUNTY OF LOS ANGELES PUBLIC LIBRARY

COMPARISON OF SPECIAL TAX AND INFLATION RATES

Fiscal Year	Percentage Increase in CCPI* ¹	Allowable Special Tax Rate Adjustment	Maximum Allowable Special Tax Rate ²	Approved Special Tax Rate
1997-98	N/A	N/A	\$22.00	\$22.00
1998-99	2.0807%	2.0%	\$22.44	\$22.44
1999-00	1.853%	1.853%	\$22.86	\$22.86
2000-01	3.214%	2.0%	\$23.32	\$22.86
2001-02	4.172%	2.0%	\$23.79	\$23.79
2002-03	3.215%	2.0%	\$24.27	\$23.79
2003-04	2.459%	2.0%	\$24.76	\$24.76
2004-05	1.867%	1.867%	\$25.22	\$25.22
2005-06	3.665%	2.0%	\$25.72	\$25.72
2006-07	4.596%	2.0%	\$26.23	\$25.72
2007-08	2.269%	2.0%	\$26.75	\$26.75

* California Consumer Price Index (CCPI) as determined by the California Division of Labor Statistics and Research

¹ Cumulative Percentage Increase in CCPI from 1997-98 to 2007-08: 29.39%

² Overall Percentage Increase in Maximum Allowable Special Tax Rate from 1997-98 to 2007-08: 21.59%